



## King County

Department of Executive Services  
Facilities Management Division  
**Real Estate Services Section**  
500 Fourth Ave., Suite 800  
Seattle, WA 98104

# Tax Title Property Sales and Processes

**PLEASE NOTE: King County is currently unable to process tax title property sales. Please check back later for updates.  
Thank you for your understanding.**

Thank you for your interest in King County's real estate inventory. All references to "County" in this document pertain only to King County properties. King County currently owns more than 4,000 properties, many of which are in continual use by various County agencies, and others that are inventoried for future use or eventual sale. The King County Real Estate Services (RES) Section is responsible for tracking, selling, leasing, and managing those properties.

RES tracks two main types of inventory:

- Property purchased in Fee
- Property referred to as Tax Title

"Tax Title" property is property that comes to County ownership when a property owner defaults on property tax payments and the property fails to sell at a tax foreclosure auction.

### NOTE

- RES does not manage the collection of property tax debt or foreclosure due to property tax default. RES does manage properties known as Tax Title properties.
- Tax foreclosure questions must be directed to King County Treasury Operations at 206-263-2649 or [kingcountytreasurer@kingcounty.gov](mailto:kingcountytreasurer@kingcounty.gov).
- Defaulting mortgage foreclosures are not handled by the County. Defaulted mortgage foreclosure auctions are sometimes held outside the King County Administration Building in downtown Seattle, but King County has no information regarding mortgage foreclosures. Please contact the lending institution holding the defaulting note.

## **KING COUNTY TREASURER TAX FORECLOSURES**

### **Properties at Risk Due to Non-Payment of Property Taxes**

In cases where a property owner fails to pay any particular year's property taxes to King County for a total of three years, the County seizes that property through rights granted by the state of Washington and attempts to sell it through a tax foreclosure auction.

In approximately June of each year, a list of properties-in-foreclosure pending for the following December may be found on the [King County Treasurer's website](#).

In December of each year, the King County Treasurer holds sales of properties in tax default foreclosure. Such sales are conducted at a public auction. Properties that do not sell in that process are then deeded to King County by the Treasurer and become known as "Tax Title" properties.

Please be aware that a property owner has the right to save their property from foreclosure at any time up to the foreclosure sale by paying all past property taxes owed. Because the list may change frequently, interested parties should check with the King County Treasurer to ensure the status of properties they are tracking.

Learn more about the tax foreclosure process and the date of the next tax foreclosure auction on the [King County Treasurer's website](#). Treasury Operations can be reached at 206-263-2649 or [kingcountytreasurer@kingcounty.gov](mailto:kingcountytreasurer@kingcounty.gov).

## TAX TITLE PROPERTY - No Purchase at Tax Foreclosure Sale

If no purchase occurs at the tax foreclosure sale, the property is deeded by the Treasurer to King County. RES becomes the custodian/trustee of these properties, which are then referred to as "Tax Title" properties. These properties may be very small or development may be prohibited by the local jurisdiction. Many times they lie adjacent to the properties of owners who wish to expand the size of their own lots or use them as buffers and open space. They may remain unclaimed because their value (based on size, location, and/or condition) is negligible. For more information about tax foreclosure sales, visit the [King County Treasurer's website](#).

### [Tax Title Inventory Spreadsheet 2015](#)

This list is in Excel format and may be edited, sorted, filtered, copied, or printed. RES updates this list from time to time, but it may not be totally current.

For explanations of the inventory database column headings, or a list of city abbreviations, download the [Inventory Database Column Header Descriptions](#).

Should you find a property of interest, you are responsible for all research. RES may not yet have had the opportunity to inspect the property, and your own records research and physical property inspections are pertinent in all cases. **King County properties are sold as-is where-is.** After you have performed research and physical inspection, if you are interested in purchasing a property, please email a list of the Tax Parcel Numbers (found in the corresponding column heading) in the Tax Title Inventory Spreadsheet for properties of interest. **At this time, RES is unable to process sale requests. We apologize for the inconvenience. We will update our website when we are able to resume sales. In the meantime, you may email RES with your contact information and the tax parcel number of interest, and RES will enter your request on our tax title property log along with the date the request was received.**

If you have questions, please contact Kate Donley, King County RES, at 206-477-9356 or [kate.donley@kingcounty.gov](mailto:kate.donley@kingcounty.gov).

## PROCESS FOR SALE OF TAX TITLE PROPERTIES

Once you have researched and viewed a property and determined your interest to purchase, the following is our process:

- A determination is made by RES whether to release the property for sale.
- All County agencies are then notified of the intention to surplus the parcel if it is not needed for government use. If no County agency has need for the parcel, it is officially declared surplus and is then a candidate for sale. This process takes approximately two to three months.
- To solicit bids for public auction, the property is marketed for sale in the legal section of the Seattle Times, and notice letters are sent to surrounding property owners and anyone who has expressed interest in the tax title property. Notices include identifying information for the parcel and an Offer to Purchase Form.
- The minimum acceptable bid will be included in the ads and notices. Sales of properties with an estimated value over \$10,000 must receive approval by the King County Council.
- A deadline is stated for return of the Offer to Purchase Form and a check for the purchase price. The winning bidder will receive written notice from RES confirming the sale. Checks accompanying bids that are not accepted will be returned to the sender.
- The winning bidder's check will be deposited with the King County Treasurer. All costs associated with the sale will be paid out of this check.
- The winning bidder will be required to enter into a real estate purchase and sale agreement with the County and a quit-claim deed will be issued to the new owner.
- Upon conveyance of title, the new property owner will be responsible for all property taxes.

Tax Title properties are sold **as-is where-is**. King County makes no representation or warranty as to whether the property may be developed or used for the buyer's intended purpose(s). The King County Department of Permitting and Environmental Review (DPER) can provide direction on requirements for determining development rights. Contact DPER at 206-296-6600 or [DDESWebInquiries@kingcounty.gov](mailto:DDESWebInquiries@kingcounty.gov).

If you decide to bid on a tax title property, the paperwork that is normally involved is a King County Offer to Purchase Form. Please note that RES is unable to process tax title sales at this time, so the form is currently unavailable. Our website will be updated with the form as soon as RES is able to resume sales.

Before submitting a bid, contact Kate Donley, King County RES, at 206-477-9356 or [kate.donley@kingcounty.gov](mailto:kate.donley@kingcounty.gov).

## RESEARCH TOOLS FOR LOCATING PROPERTY AND INFORMATION

The King County Geographic Information Systems (GIS) database holds a wealth of information relating to location, size, zoning, taxes, council district, permitting jurisdiction, and more. Access the database online at [King County GIS Center](#).

Once you have explored the link provided above, should you have questions specifically regarding the use of iMap, you may email for additional information by emailing [GIScenter@kingcounty.gov](mailto:GIScenter@kingcounty.gov) or calling 206-263-4523.

The King County Assessor's website holds even more site-specific information and is a good source for finding the assessed value for past years that has been placed on property for purposes of land taxes. This tax assessment may be a different dollar amount than that you might see in a real estate appraiser's estimate of market value, known as an appraisal. Find more information online at the [King County Assessor's website](#).